

**Proprietary Funds**  
**Statement of Revenues, Expenses and Changes in Fund Net Assets**  
**For The Year Ended June 30, 2005**

	<b>Business-type Activities - Enterprise Funds</b>				<b>Governmental Activities- Internal Service Funds</b>
	Consolidated Codes Enforcement Fund	Fire Services Fund	Corrections Center Fund	Total	
Operating revenues:					
Federal revenue	\$ ---	\$ ---	\$ 15,200	\$ 15,200	\$ ---
State revenue	---	41,760	32,570,585	32,612,345	---
Permits and fees	9,966,304	12,921,848	823,614	23,711,766	---
Premium revenue	---	---	---	---	62,894,955
Charges for services	---	---	---	---	5,328,543
Total operating revenues	9,966,304	12,963,608	33,409,399	56,339,311	68,223,498
Operating expenses:					
Salaries and wages	7,363,438	8,056,756	24,127,074	39,547,268	700,902
Fringe benefits	2,090,342	1,968,034	6,846,981	10,905,357	209,273
Supplies	229,798	148,991	3,245,198	3,623,987	1,078,962
Services	114,482	37,906	92,035	244,423	4,588,984
Professional and contracted services	415,209	73,475	4,373,648	4,862,332	189,027
Rent, utilities and maintenance	206,705	182,072	2,466,665	2,855,442	2,876,628
Depreciation	249,058	307,377	1,063,267	1,619,702	94,454
Other expenses	1,994,672	252,174	127,067	2,373,913	277
Claims incurred	---	---	---	---	49,741,961
Total operating expenses	12,663,704	11,026,785	42,341,935	66,032,424	59,480,468
Operating income (loss)	(2,697,400)	1,936,823	(8,932,536)	(9,693,113)	8,743,030
Nonoperating revenues (expenses):					
Interest income	270,209	12,831	---	283,040	31,509
Interest expense	---	(191,268)	(225,179)	(416,447)	---
Loss on disposition of assets	(89,968)	---	(1,750)	(91,718)	(50,457)
Income (loss) before transfers	(2,517,159)	1,758,386	(9,159,465)	(9,918,238)	8,724,082
Transfers:					
Transfers in	127,646	---	11,300,000	11,427,646	379,009
Transfers out	(1,451,983)	(600,000)	(2,700,000)	(4,751,983)	(1,210,592)
Capital contributions	---	---	471,025	471,025	---
Net Transfers	(1,324,337)	(600,000)	9,071,025	7,146,688	(831,583)
Change in net assets	(3,841,496)	1,158,386	(88,440)	(2,771,550)	7,892,499
Net Assets:					
June 30, 2004, as restated	13,863,257	(1,498,987)	22,035,277	34,399,547	(31,436)
June 30, 2005	\$ 10,021,761	\$ (340,601)	\$ 21,946,837	\$ 31,627,997	\$ 7,861,063

The notes to the financial statements are an integral part of this statement.